

GOVERNMENT EXHIBIT 3

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DENNIS D. BROOKS,
BARBARA D. BROOKS,
GREENVILLE COUNTY TAX
COLLECTOR,
COACH HILLS HOMEOWNERS
ASSOCIATION, INC., and
SOUTH CAROLINA DEPARTMENT
OF REVENUE,

Defendants.

Case No. 6:17-cv-02010-TMC-JDA

**DECLARATION OF MICHAEL W.
MAY IN SUPPORT OF MOTION
FOR SUMMARY AND DEFAULT
JUDGMENT**

I, Michael W. May, declare pursuant to Title 28 United States Code § 1746 as follows:

1. I am employed by the United States Department of Justice, Tax Division as a Trial Attorney. I am lead counsel for the United States of America in the above-captioned proceeding. I have prepared this declaration in support of the United States' Motion for Summary and Default Judgment ("Motion").

2. As counsel for the United States in this matter, I have access to the various documents made part of the record in the above-captioned proceeding.

3. On January 9, 2018, the United States served its First Requests to Dennis and Barbara Brooks to Produce Documents in the above-captioned proceeding. A true and correct copy of those requests are attached to the Motion as Government Exhibit 4. Among other things, those requests seek "all documents pertaining to Dennis D. Brooks' federal income tax liabilities for the periods at issue, including, but not limited to, any tax returns or amended returns"

(RFP 1.) The requests also seek “Any and all documents that pertain to your basis in any stock or other asset sold by you in any of the periods at issue.” (RFP 5.)

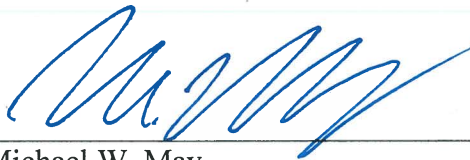
4. On various dates, Brooks has sent a number of documents by mail and fax to my office. Those documents include:

a. IRS Forms 1040 Individual Income Tax Returns for the years 2000, 2005 through 2007, and 2011 signed by Dennis Brooks and his wife, but not dated.

b. documents that appear to pertain to various stocks and mutual funds, including what appear to be portions of brokerage statements. Brooks has provided no affidavits of any record custodian for any of those documents.

I declare under penalty of perjury that the foregoing is true and correct. Executed on the

15th day of August, 2018.



Michael W. May
Trial Attorney
Tax Division